

City Auditor

Department Description

The City Auditor is the city's chief accounting officer. The Office of the City Auditor is responsible for processing and maintaining accurate, systematic records of all the city's fiscal transactions, including certification of funds, receipts, disbursements, assets and liabilities. In addition to this, the Auditor's payroll unit handles the accurate bi-weekly generation of paychecks and tax-withholding remittance for over 9,000 city employees, and through its Income Tax Division, maintains the functions of income tax collection and audit. The City Auditor disseminates such fiscal facts, reporting periodically to city officials and the public in summaries and analytical schedules as prescribed in the City Charter.

For the last 27 years, the City Auditor has received a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). This certificate is the highest form of recognition for excellence in state and local government financial reporting.

The City Auditor assists in managing the city's long-term debt including the prompt payment of principal, interest, and associated fees on the city's variable rate debt; assures current debt service coverage is sufficient to protect the credit worthiness of the city; and avoids the imposition of increased property taxes related to bonded debt voted directly by the public, both enterprise and non-enterprise.

Columbus Income Tax Division

The Income Tax Division provides the service of collection, audit, and enforcement of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Codes and the collection of the hotel/motel tax for the City of Columbus and the Franklin County Convention Facilities Authority.

In addition to collecting the municipal tax for the City of Columbus, the Income Tax Division has contracts with and acts as the collection agent for the following municipalities: Brice, Canal Winchester, Groveport, Harrisburg, Marble Cliff, and Obetz.

Department Mission

To carry out the duties and responsibilities as prescribed by the Columbus City Charter and the Columbus City Codes.

To provide efficient and effective collection of monies and audit services with continuous upgrade to the city tax and filing systems and all other necessary resources utilized in the process.

Department Goals and Objectives

To ensure efficient and effective reporting regarding the city's finances to Columbus City Council, the Mayor and administrative agencies, the City Attorney, the Municipal Court Judges and Clerk, and the residents of Columbus.

To ensure accurate audit services, systematic collection of taxes, and monitoring of the city's tax-generated revenues.

Strategic Priorities for 2008

- Maintain high quality fiscal processing, tax collection and audit, debt management, record keeping, and reporting to its customers.
- Continue to ensure compliance with the Columbus City Charter and Columbus City Codes.
- Continue to receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada.

2008 Budget Notes

- The 2008 budget for the City Auditor includes over \$360,000 for outside audit services, including audits for sub-recipients.
- Two annual software maintenance contracts, for the accounting, budgeting and purchasing system and the new Human Resources Information System (HRIS) are funded from the general permanent improvement fund in 2008.
- Major non-personnel expenses in the Income Tax Division include banking services (\$385,000), postage (\$200,000), subscriptions (\$89,000), and printing (\$60,000).
- The Income Tax Division is in the process of digitally imaging income tax records. The 2008 budget includes \$90,000 to purchase scanners out of the general permanent improvement fund and the general fund budget includes \$67,500 for temporary employees to assist in this effort.

Budget and Program Summary

AUDITOR FINANCIAL SUMMARY					
DIVISION SUMMARY	2005 Actual	2006 Actual	2007 Original Appropriation	2007 Estimated Expenditures	2008 Proposed
City Auditor	\$ 4,030,136	\$ 4,211,433	\$ 4,349,207	\$ 4,004,093	\$ 3,359,475
Income Tax	6,532,497	6,959,481	7,857,450	7,887,439	7,356,991
TOTAL	\$ 10,562,633	\$ 11,170,914	\$ 12,206,657	\$ 11,891,532	\$ 10,716,466

NOTE: For the general fund, 2008 budget figures, unlike in preceding years, do not include technology expenditures, which are budgeted in Finance and Management. For an adjusted historical comparison, see page 26-9.

DIVISION SUMMARY BY CHARACTER					
CITY AUDITOR GENERAL FUND EXPENDITURES SUMMARY	2005 Actual	2006 Actual	2007 Original Appropriation	2007 Estimated Expenditures	2008 Proposed
Personnel	\$ 1,839,445	\$ 2,384,339	\$ 2,332,966	\$ 2,167,852	\$ 2,414,611
Materials & Supplies	33,170	50,390	36,600	36,600	34,100
Services	2,157,521	1,776,704	1,979,641	1,798,911	626,547
Other	-	-	-	730	-
TOTAL	\$ 4,030,136	\$ 4,211,433	\$ 4,349,207	\$ 4,004,093	\$ 3,075,258
INCOME TAX GENERAL FUND EXPENDITURES SUMMARY	2005 Actual	2006 Actual	2007 Original Appropriation	2007 Estimated Expenditures	2008 Proposed
Personnel	\$ 4,898,935	\$ 5,262,961	\$ 5,694,117	\$ 5,760,114	\$ 6,123,271
Materials & Supplies	51,144	77,178	71,000	71,000	64,500
Services	1,580,418	1,619,342	2,092,333	2,056,325	1,079,220
Capital	2,000	-	-	-	-
TOTAL	\$ 6,532,497	\$ 6,959,481	\$ 7,857,450	\$ 7,887,439	\$ 7,266,991

DIVISION SUMMARY BY CHARACTER

DIVISION SUMMARY BY CHARACTER					
CITY AUDITOR PERMANENT IMPROVEMENT FUND EXPENDITURES SUMMARY	2005 Actual	2006 Actual	2007 Original Appropriation	2007 Estimated Expenditures	2008 Proposed
Services	\$ -	\$ -	\$ -	\$ -	\$ 284,217
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 284,217
INCOME TAX PERMANENT IMPROVEMENT FUND EXPENDITURES SUMMARY	2005 Actual	2006 Actual	2007 Original Appropriation	2007 Estimated Expenditures	2008 Proposed
Materials & Supplies	\$ -	\$ -	\$ -	\$ -	\$ 90,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 90,000

DEPARTMENT SUMMARY BY FUND					
FUND SUMMARY	2005 Actual	2006 Actual	2007 Original Appropriation	2007 Estimated Expenditures	2008 Proposed
General	\$ 10,562,633	\$ 11,170,914	\$ 12,206,657	\$ 11,891,532	\$ 10,342,249
Permanent Improvement	-	-	-	-	374,217
TOTAL	\$ 10,562,633	\$ 11,170,914	\$ 12,206,657	\$ 11,891,532	\$ 10,716,466

DEPARTMENT PERSONNEL SUMMARY					
DIVISION	FT/PT*	2005 Actual	2006 Actual	2007 Authorized	2008 Authorized
City Auditor	FT	24	25	34	34
	PT	4	1	4	4
Income Tax	FT	75	77	82	82
	PT	1	1	1	1
TOTAL		104	104	121	121
*FT=Full-Time PT=Part-Time					

**2008 Operating Budget
City Auditor**

Program	Mission	<u>Financial History by Program</u>				<u>Personnel by Program</u>			
		2005 Budget	2006 Budget	2007 Budget	2008 Proposed	2005 FTEs	2006 FTEs	2007 FTEs	2008 FTEs
Administration	To administer the City Auditor's Office and Income Tax Division.	\$476,546	\$441,716	\$488,438	\$437,523	4	4	5	3
Accounting and Financial Reporting	To provide accounting and reporting of all city financial transactions; implement improvements to the city's accounting and reporting system; and publish the city's annual financial report.	2,837,940	2,861,268	2,618,952	1,785,593	6	6	5	8
Auditing	To pre-audit all city financial transactions.	766,099	686,639	922,536	785,887	12	13	12	10
Payroll Auditing	To process all city payrolls and insurance programs.	249,792	255,988	319,281	350,472	3	4	4	4
Income Tax Administration	To direct all administrative and operating functions of the division, including the fiscal duties, to enforce the collection of the two percent municipal income tax pursuant to Chapter 361 of the Columbus City Code, to ensure the collection and enforcement of the hotel/motel tax for the City of Columbus and Franklin County Convention Facilities Authority.	2,587,364	3,209,045	2,841,500	2,032,414	10	10	10	10

**2008 Operating Budget
City Auditor**

Program	Mission	<u>Financial History by Program</u>				<u>Personnel by Program</u>			
		2005 Budget	2006 Budget	2007 Budget	2008 Proposed	2005 FTEs	2006 FTEs	2007 FTEs	2008 FTEs
Collections, Audits	To collect, audit, enforce and process various types of income tax documents.	2,837,237	2,976,453	3,404,899	3,582,185	42	42	42	46
Record Maintenance	To perform account maintenance; to provide support functions for the audit staff; to sort and file all income tax returns and tax correspondence for quick retrieval, and to skip trace addresses for delinquent accounts and non-filers.	1,311,950	1,404,721	1,611,051	1,742,392	23	23	23	26
		\$11,066,928	\$11,835,830	\$12,206,657	\$10,716,466	100	102	101	107

NOTE: For the general fund, 2008 budget figures, unlike in preceding years, do not include technology expenditures, which are budgeted in Finance and Management. For an adjusted historical comparison, see page 26-9.

Some program data will not match department summary data due to differences in data being reported (i.e., budgeted versus actual). This is compounded in cases of departmental reorganizations during the timeframe.